

Status: This version of this provision no longer has effect.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 40. (See end of Document for details)

SCHEDULES

SCHEDULE 3

VALUE ADDED TAX: ABOLITION OF FISCAL FRONTIERS ETC.

Commencement Information

- II** Sch. 3 wholly in force; Sch. 3 not in force at Royal Assent see s. 14(3); Sch. 3 partly in force at 1.8.1992 by S.I. 1992/1867, art. 3, Sch. Pt. I; Sch. 3 partly in force at 1.12.1992 S.I. 1992/2979, art. 4, Sch. Pt. II; Sch. 3 in force, insofar as not already in force, at 1.1.1993 by S.I. 1992/3261, art. 3, Sch. (with transitional provisions in arts. 4, 5, 6, and 7).

^{F1}PART I

Textual Amendments

- F1** Sch. 3 Pt. I repealed (1.9.1994) by 1994 c. 23, ss. 100(2), 101(1), Sch. 15

General

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- 40 In subsection (1) of section 40 (appeals)—
- (a) in paragraph (b), for the words from “or, subject” to the end of the paragraph there shall be substituted “ on the acquisition of goods from another member State or, subject to subsection (5) below, on the importation of goods from a place outside the member States ”;
 - (b) after paragraph (d) there shall be inserted the following paragraph—
“(da) the amount of any refunds under section 20A above;”
 - (c) after paragraph (f) there shall be inserted the following paragraph—
“(fa) any claim for a refund under any regulations made by virtue of section 8C(5) above;”
 - (d) after paragraph (j) there shall be inserted the following paragraph—
“(ja) any direction under paragraph 1 of Schedule 4A to this Act;”
 - (e) in paragraph (m), at the end of sub-paragraph (ii) there shall be inserted “or
(iii) under paragraph 4A of that Schedule;”;
 - (f) in paragraph (n), after “under” there shall be inserted “ section 32A(7) above or ”;
 - (g) in paragraph (o), for “17” there shall be substituted “ 17A ”.

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